



**U.S. Department of Justice
U.S. Attorney's Office
Western District of Texas**

Johnny Sutton, U.S. Attorney

FOR IMMEDIATE RELEASE

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**EL PASO BUSINESSMAN CONVICTED
IN FOREIGN EARNED INCOME EXCLUSION CASE**

United States Attorney Johnny Sutton announced that an El Paso businessman faces up to 18 years in federal prison for filing six false income tax returns with the Internal Revenue Service.

A federal jury in El Paso yesterday afternoon found Toby M. Spoon, a chief corporate officer for Tecma Maquila Services, Inc., guilty of filing false income tax returns for calendar years 1995 through 2000. Evidence presented during trial revealed that Spoon's tax returns contained false foreign earned income exclusions which understated his actual total and adjusted gross income figures. The jury found that Spoon was not entitled to claim a foreign earned income exclusion on his tax returns because he was a resident of El Paso and not a bona fide resident of the Republic of Mexico.

Spoon remains on bond pending sentencing scheduled for 9:00am on March 29, 2006, before United States District Judge Frank Montalvo.

This case was investigated by agents with the Internal Revenue Service - Criminal Investigation. Assistant United States Attorney Donna Miller and Department of Justice Tax Division trial attorney Joseph M. Giannullo are prosecuting this case on behalf of the Government.

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